

# ABSTRACT

An inorganic resist layer made of an incomplete oxide of a transition metal is formed as a film onto a substrate by a sputtering method. A single element or alloy of the transition metal, or an oxide of them is used as a target material. Oxygen or nitrogen is used as a reactive gas. Oxygen concentration of the inorganic resist layer is made different in the thickness direction by changing a reactive gas ratio or a film forming power. A master disc (for an optical disc) in which fine concave/convex patterns such as pits, grooves, and the like have been formed by exposing and developing the inorganic resist layer is formed. Since sensitivity rises with an increase in oxygen concentration, the sensitivity can be made different in the thickness direction of the inorganic resist layer and the concave/convex shapes of different depths can be formed on the same disc.